

# **EXHIBIT 14.1**

**Subsequent Transfers of BLMIS Funds under the LIFO Tracing Method**

	Aster NT '7237 Account	Grosvenor CN '6545 Account	Grosvenor NT '6281 Account	Kenn Jordan NT '1748 Account	Mayfair CN '6558 Account	Mayfair NT '3199 Account	St. James CN '0119 Account	Strattham BA '5720 Account	Strattham BoA '5422 Account	TOTAL
MICHAEL BIENES AND DIANNE BIENES	-	16,368,972	-	-	500,000	500,000	16,315,936	-	-	\$ 33,684,908
MICHAEL S. BIENES AND/OR MICHAEL S. BIENES AS TRUSTEE	-	220,000	-	-	-	-	354,786	-	-	\$ 574,786
DIANNE BIENES	-	-	-	-	-	-	-	-	-	\$ -
<b>TRANSFERS TO MICHAEL BIENES AND/OR DIANNE BIENES</b>	<b>\$ -</b>	<b>\$ 16,588,972</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 16,670,722</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,259,694</b>
FRANK AVELLINO AND NANCY AVELLINO	3,080,079	15,045,338	1,600,000	225,145	103,239	1,905,000	-	-	-	\$ 21,958,801
FRANK J. AVELLINO AND/OR THE FRANK AVELLINO TRUSTS	-	543,000	-	100,000	200,000	-	-	-	-	\$ 843,000
NANCY CARROLL AVELLINO AND/OR NANCY CARROLL AVELLINO REVOCABLE TRUST	-	200,000	-	-	200,000	-	-	-	-	\$ 400,000
<b>TRANSFERS TO FRANK AVELLINO AND/OR NANCY AVELLINO</b>	<b>\$ 3,080,079</b>	<b>\$ 15,788,338</b>	<b>\$ 1,600,000</b>	<b>\$ 325,145</b>	<b>\$ 503,239</b>	<b>\$ 1,905,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,201,801</b>
STRATTHAM PARTNERS	-	4,030,000	-	-	-	-	-	-	-	\$ 4,030,000
GROSVENOR PARTNERS LTD	60,000	-	-	350,000	-	-	-	-	-	\$ 410,000
ASTER ASSOCIATES	-	449,000	1,632,755	50,000	-	100,000	-	-	-	\$ 2,231,755
KENN JORDAN ASSOCIATES	665,000	-	195,000	-	-	-	-	-	-	\$ 860,000
MAYFAIR BOOKKEEPING SERVICES, INC.	-	35,299	-	-	35,000	-	-	-	-	\$ 70,299
<b>TRANSFERS TO A&amp;B ENTITY DEFENDANTS</b>	<b>\$ 725,000</b>	<b>\$ 4,514,299</b>	<b>\$ 1,827,755</b>	<b>\$ 400,000</b>	<b>\$ 35,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,602,054</b>
THOMAS AVELLINO	645,007	1,055,351	-	-	-	-	-	385,602	700,000	\$ 2,785,960
ASCENT, INC.	-	-	-	20,000	-	-	-	-	1,267,555	\$ 1,287,555
THE AVELLINO FAMILY FOUNDATION	90,000	990,373	1,019,855	-	-	-	-	-	-	\$ 2,100,228
RACHEL A. ROSENTHAL AND/OR THE RACHEL A. ROSENTHAL TRUSTS #1, 2, & 3	201,000	255,000	-	-	-	-	-	-	-	\$ 456,000
HEATHER C. LOWLES AND/OR HEATHER CARROLL LOWLES TRUST U/A DATED JUNE 29, 1990	14,500	70,400	-	-	-	-	-	-	-	\$ 84,900
MELANIE A. LOWLES AND/OR MELANIE ANN LOWLES TRUST U/A DATED JUNE 29, 1990	30,000	-	-	-	-	-	-	-	-	\$ 30,000
27 CLIFF, LLC	-	-	-	-	-	-	-	-	-	\$ -
<b>TRANSFERS TO OTHER A&amp;B SUBSEQUENT TRANSFEREE DEFENDANTS</b>	<b>\$ 245,500</b>	<b>\$ 325,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 570,900</b>
<b>GRAND TOTAL</b>	<b>\$ 4,785,586</b>	<b>\$ 39,262,734</b>	<b>\$ 4,447,609</b>	<b>\$ 745,145</b>	<b>\$ 1,038,239</b>	<b>\$ 2,505,000</b>	<b>\$ 16,670,722</b>	<b>\$ 385,602</b>	<b>\$ 1,967,555</b>	<b>\$ 71,808,192</b>